

EXHIBIT 6-D



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97118 - 08/31/13

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MELISSA DAVIS - Partner, CPA*, CIRA, CFE	1.20	330.00	396.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	3.50	442.00	1,547.00
MARY MCMICKLE - Partner, CPA*, CIRA	6.50	330.00	2,145.00
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	6.60	208.00	1,372.80
 TOTAL	 17.80		 \$5,460.80
	BLENDING RATE	\$306.79	

TOTAL AMOUNT OF THIS INVOICE

\$5,460.80

CPA - Certified Public Accountant
CIRA- Certified Insolvency & Restructuring Advisor
CFE - Certified Fraud Examiner
CFF - Certified in Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilaco.co
EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97118

08/31/2013

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 25, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
08/21/2013	MMM	PREPARE MATRIX FOR PROPOSED PROCEDURES FOR TRACKING INVOICES.	1.00	330.00
08/21/2013	SST	REVIEW AND ANALYZE APPLICATION OF IDEA SOFTWARE TO ENSURE ITS ABILITY TO ANALYZE INVOICES IN ACCORDANCE WITH THE REQUIREMENTS OF THE FEE EXAMINER, RUN TESTS.	1.80	374.40
08/21/2013	SRK	REVIEW FEE EXAMINER ORDER (0.20); FORMULATE FEE PROCESS WITH INTRA OFFICE COMMUNICATIONS WITH KCO OFFICE (0.40)	0.60	265.20
08/21/2013	MMM	TELEPHONE CONFERENCE WITH SHANTEL RE: DISCUSS USE OF IDEA SOFTWARE FOR INVOICE TRACKING AND ANALYSIS.	0.20	66.00
08/21/2013	MMD	EMAILS RE IT PROCESS TO AUTOMATE FEE REVIEW.	0.20	66.00
08/22/2013	SST	CONTINUE TO REVIEW, ANALYZE, AND RUN TESTS WITH IDEA SOFTWARE TO ENSURE ITS ABILITY TO ANALYZE INVOICES IN ACCORDANCE WITH THE REQUIREMENTS OF THE FEE EXAMINER.	4.50	936.00
08/22/2013	SRK	ATTEND TO FEE REVIEW PROCEDURES (0.80); E-MAILS WITH R. FISHMAN (0.30)	1.10	486.20
08/22/2013	MMM	DRAFT EMAIL TO FEE EXAMINER RE: MODEL FOR PROCEDURES AND SAMPLE INVOICE AND IDEA SPREADSHEETS.	0.70	231.00
08/22/2013	MMD	ATTEND INTEROFFICE TELEPHONE CONFERENCE RE FEE PROCEDURES.	0.50	165.00
08/22/2013	MMM	RESEARCH FEE RULES IN CH 9 BANKRUPTCIES AND REVISE MATRIX.	1.00	330.00
08/22/2013	MMM	TELEPHONE CONFERENCE WITH MMD AND SRK RE; MODEL FOR PROCEDURES IN REVIEWING FEE INVOICES.	0.30	99.00
08/23/2013	SRK	TELEPHONE CONFERENCE WITH FEE EXAMINER, R. FISHMAN, COUNSEL AND KCO TEAM REGARDING: ORGANIZATIONAL CALL, AND FOLLOW-UP.	0.80	353.60
08/23/2013	MMM	TELEPHONE CONFERENCE WITH R. FISHMAN TEAM AND KCO TEAM RE: PRELIMINARY DISCUSSION ON INVOICE ANALYSIS.	0.70	231.00
08/26/2013	SRK	REVIEW DRAFT PROPOSAL ORDER RECEIVED FROM FEE EXAMINER AND PROVIDE FEEDBACK TO EXAMINER	0.70	309.40
08/27/2013	MMD	REVIEW DRAFT MOTION.	0.50	165.00

08/27/2013	MMM	RESEARCH LEDES OVERSIGHT COMMITTEE PROTOCOL FOR ELECTRONIC DATA IN CONNECTION WITH FEE ORDER.	0.90	297.00
08/27/2013	MMM	TELEPHONE CONFERENCE WITH SHANTEL THOMAS RE; LANGUAGE FOR FEE ORDER.	0.30	99.00
08/27/2013	SST	TELEPHONE CALL WITH M. MCMICKLE TO DISCUSS FORMAT FOR INVOICE SUBMISSIONS.	0.30	62.40
08/27/2013	MMM	READ PROPOSED FEE ORDER AND PROVIDE COMMENTS AND LANGUAGE FOR ELECTRONIC DATA TRANSMISSION.	0.90	297.00
08/27/2013	MMM	TELEPHONE CONFERENCE WITH JOE WEINDORFER RE: POSSIBLE FORMATS FOR TRANSMITTING FEE INVOICES FOR ANALYSIS.	0.50	165.00
08/27/2013	SRK	ATTEND TO E-MAIL RESPONSE FROM EXAMINER REGARDING DRAFT FREE PROCEDURES ORDER	0.30	132.60

5,460.80

Total amount of this invoice

\$5,460.80

Invoice payable upon receipt. Thank you for this opportunity to be of service.



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CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97215 - 09/30/13

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	0.90	442.00	397.80
MARY MCMICKLE - Partner, CPA*, CIRA	0.50	330.00	165.00
CATHERINE MURCHISON - Forensic Analyst	0.30	144.00	43.20
JOAN ZEILER - Paraprofessional	0.30	110.00	33.00
 TOTAL	 2.00		 \$639.00
	BLENDED RATE	\$319.50	

TOTAL AMOUNT OF THIS INVOICE

\$639.00

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C/O ROBERT M. FISHMAN, FEE EXAMINER
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321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97215

09/30/2013

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
09/13/2013	SRK	TELEPHONE CALL WITH R. FISHMAN, IRA BODENSTEIN REGARDING FEE PROCEDURES AND FORMAT FOR SUBMISSION OF JONES DAY INVOICES	0.30	132.60
09/15/2013	SRK	UPDATE WITH M. MCMICKLE	0.20	88.40
09/15/2013	MMM	TELEPHONE CONFERENCE WITH S. KAPILA REGARDING: DISCUSSION OF KAPILA TASK LIST AND BUSINESS CATEGORIES FOR REVIEWING FEE INVOICES.	0.20	66.00
09/25/2013	MMM	TELEPHONE CONFERENCE WITH KAPILA TEAM RE: DISCUSS INVOICE CATEGORIES FOR SORTING PURPOSES.	0.30	99.00
09/25/2013	JGZ	TELEPHONE CONFERENCE WITH M. MCMICKLE, S. THOMAS, AND C. MURCHISON REGARDING BILLING FORMAT REQUIREMENT TO FACILITATE COMPILING AND ANALYZING PROFESSIONAL TIME/FEEES.	0.30	33.00
09/25/2013	CDM	TELEPHONE CONFERENCE WITH M. MCMICKLE, S. THOMAS, J. ZEILER TO DISCUSS FORMATTING FOR EXAMINATION OF FEE APPLICATIONS, TECHNIQUES, METHODOLOGY AND APPROACH, UTILIZATION OF IDEA AND EXCEL TECHNOLOGIES.	0.30	43.20
09/27/2013	SRK	REVIEW AND RESPOND TO E-MAILS FROM R. FISHMAN.	0.10	44.20
09/27/2013	SRK	READ PROFESSIONALS LIST	0.10	44.20
09/27/2013	SRK	READ PEPPER HAMILTON RETENTION LETTER	0.10	44.20
09/30/2013	SRK	REVIEW AND RESPOND TO E-MAIL FROM R. FISHMAN REGARDING SAM ALBERS RE PROFESSIONALS RETAINED BY COMMITTEE	0.10	44.20

639.00

Total amount of this invoice

\$639.00

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